

The Watchman and Southron.

THE SUMTER WATCHMAN, Established April, 1850.

"Be Just and Fear not—Let all the Ends thou Aims't at, be thy Country's, thy God's and Truth's."

THE TRUE SOUTHRON, Established June, 1846

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A New Departure in State Taxation.

The Law Goes Into Effect on The First Day of January Next—Law Suits Wanted.

The last constitutional convention, under the advice of James Norton, then comptroller general, made provision for three instead of a single method of taxation. To the ad valorem method, which alone was constitutional at the time, was added the graduated income and graduated license tax. While it has not yet done so, it is possible for the legislature to combine the three methods into its system of taxation for the state.

The general assembly had two bills before it at its last session to bring about this end. The graduated income tax bill became law; the graduated license tax was laid over till the next session, when it may be taken up and perfected.

The income tax, which goes into effect in this state on January 1st, next, imposes 1 per cent, on incomes between \$2,500 and \$5,000; 1½ per cent, up to \$7,500; 2 per cent up to \$10,000; 2½ per cent, up to \$15,000; and 3 per cent on incomes over that amount. Persons outside the state must pay taxes on incomes from investments in the state. Corporations chartered by the state are excepted because the individuals owning stock in such are taxed on their income from it.

The gains, profits or income, derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment or vocation carried on in this state, or from any other source whatsoever, are liable for taxation under this law.

The word "income" is defined by the law to mean gross profits. In computing the amount, only the necessary expense in carrying on the business is deducted from the gross income. Remuneration for personal supervision of the business expenses for permanent improvements, the amount used for maintenance of oneself and family are included in the gross profits and are taxable when more than \$1,500.

For instance, in a mercantile business, such expenses as clerk and porter hire, rent, insurance, may be deducted from the gross income of the store; but when you spend your profits for a new front, additional shelves or shelves, a new desk or stove, it cannot be deducted; under the definition of the act these form part of the gross profits of business.

The comptroller general has not yet prepared the blanks for making returns. He has written to Washington for copies of the blanks used to make income tax returns to the United States when there was such a national law, but has not yet received them. So the complete details of the execution of the law cannot yet be had.

But it is certain when you go to make your returns during next January and February, you will be asked whether you had during the year 1897 an income of \$2,500 or over. Whether in the ordinary return of property for ad valorem taxation, the oath will be amended to cover this point has not been discussed; but it may be the plan used to get at the facts. When the lawyer has returned his house and lot, his office and books, he must make another sworn statement of the total amount he has made by his wife last year and of the amount paid by typewriter. A balance is drawn and if it amounts to \$2,500 he is taxed \$25.

This tax is levied specially for the support of the state government—no parts of it goes to the counties; all to the state. It is collected and accounted for by county treasurers, as are all other state taxes. The provisions of the law relative to the taxation of personal property apply: executions may issue for property, the income of over \$2,500 from which has not paid the tax. Whether a personal process can issue for a lawyer without property, who makes \$3,000 by his wife, has not yet been decided.

The last section of the act provides that the returns made to county auditors must be kept secret. Neither the amount nor source of the income can be made known, except as provided by law. A punishment of a \$500 fine or a six months imprisonment and dismissal from office is pro-

vided for offense against this provision.

Opinions expressed as to this new method of taxation would indicate that there will be probably some difficulty in enforcing the law at first; but that the outcome will be, if the law is capably handled, it will work out good to the state. Fraudulent return is subjected only to a penalty imposed by the auditor. It is not made a misdemeanor like the discovery by the auditor of a fraudulent property return.

The execution of the law will be watched with interest by trained tax officers, shrewd business men, lawyers and newspapers, and especially the "voters" and small taxpayers. The extremely careful and painstaking comptroller general is already inviting law suits to test, as he says, the whole matter.—Columbia Record

PARTITION OF CHINA.

Berlin, Dec. 21.—The Cologne Gazette, embarrassed the government today by declaring that the other powers would soon follow the example of Germany and Russia now that the partition of China has actually commenced. Other papers here expressed opinions in a similar vein. It has been hinted that Prince Henry's destination is another point than Kiao Chau and that he will receive the supreme command in the China seas.

The Nord Deutsche Allgemeine Zeitung hastened to issue a denial of these assumptions, declaring they were not warranted by the facts.

The Cologne Gazette maintains the accuracy of the statement that the Russian occupation of Port Arthur was connected with the visit there of the British warship Daphne about a week ago. As a proof it points out that there were neither Russian ships nor a Russian consul at Port Arthur at the time the Daphne visited the harbor and it argues that Russia could only have learned of the visit through China's complaint.

The Paris correspondent of the Cologne Gazette telegraphed his paper yesterday that a week ago, in spite of the protests of the Chinese, the British warship Daphne entered the inner harbor at Port Arthur, allegedly to ascertain whether there were Russian ships there and that the Russian occupation of the port was connected with the visit.

The Party Will Stick to Its Principles.

AN ADDRESS IS ISSUED.

The prohibitionists are going to make a great fight before the legislature to have prohibition declared in the State. They have issued an address showing their intentions in the matter. The address begins by quoting a portion of another made by the State convention in 1892 as follows:

"The prohibitionists of South Carolina, in convention assembled, acknowledging Almighty God as the source of all power in government, do hereby, in the name of God and humanity, issue to the people of South Carolina this address. The liquor traffic, as now fostered by the government, is a curse to the people, entrenching by long usage and tolerated beyond the bounds of endurance, imposing enormous, avoidable economic burdens upon individuals, families and the State; the mother cause of poverty, vice and crime, the nucleus for impurity, anarchy and death is in either high or low license, which is unscriptural in principle and contrary to good government, and should be utterly prohibited by law. Therefore we appeal to the people who have the inalienable right to government and who have the right to be heard on all measures affecting them socially, morally, financially and politically, but who have not heretofore fully exercised this right in this question, to come to our aid.

We call upon all lovers of righteous government in the State to use every effort for the prohibition of this traffic in this State."

On the issue thus squarely presented, the people at the primary election August 30, 1892, voted 10,000 majority for prohibition. Out of a total vote of 88,482, 70,535 votes were taken in the prohibition boxes, 40,338 in favor of it and 30,197 against it. In the eight counties which gave majority against prohibition, the majorities were small, ranging from 113 to 592; excepting in Charleston county, where only 284 votes were counted for prohibition and 3,988 against it. The total majority in these eight counties was 5,797, the other 27 counties giving an aggregate majority of 15,738.

The people asked for prohibition and were given the dispensary.

The prohibitionists have not shifted the ground since, but stand on the same platform as in 1892, and call upon the legislature to comply with the demand which was then made, and which has never been modified by any vote of the people since. This is the whole question. The people ask for bread, will the legislature continue to give them whiskey?—Columbia Register.

EXPRESS ROBBERY

Ten Thousand Dollars Taken by the Thief.

There has been a \$10,000 robbery in Columbia in the last few days. A package containing that amount of cash has been taken from the safe in the Southern Express company's office in this city and so far as is known now it is impossible to tell how the robbery was committed. The package has simply disappeared and several of the officials of the company are here trying to solve the mystery. The big loss of the company was discovered at 7:40 o'clock Monday morning. Everything was kept perfectly quiet while the general officers were being notified.

On Monday afternoon Sept. 10, M. Sadler and several other important officers, including Assistant General Superintendent P. W. Leary of Atlanta, came from Charlotte to Columbia over the Southern Railway on a special train. It was noted also that Superintendent Crosswell and other leading officials were here. A representative of The State was advised of their coming and endeavored all night to get some facts that would bear publication yesterday morning but without avail, the officials remaining in close conference at the company building until after 2 a. m. and then declined to say anything. Yesterday the careful investigation they have been making continued, but they were very reticent about the matter. In the afternoon they made the announcement that the package containing \$10,000 had disappeared from the office presumably during Sunday night, and that the loss was discovered on Monday morning at 7:40 o'clock. They declined to give the name of the consignor or consignee. The package, it is said, was en route to Newberry.

As to how the robbery was committed no one can tell, so far as the general public is advised. The officials preserve a strict silence in regard to the matter. All kinds of stories are afloat, but it does not appear that an outside party had anything to do with it. If such was the case the man must have been an exceedingly bold one.

Mr. Leary last night stated that the officials were convinced that the robbery was committed in the Columbia office and that it was clearly not a case of burglary or anything of that kind. He intends to remain here until the whole mystery is cleared up. He says that they have carefully examined every employee whose duty it was to handle the money and to all appearances each had done his whole duty. None of the employees have been discharged; every man is discharging his usual duties.

Of course the robbery, which is the largest of the kind that has occurred in Columbia in many years, was much talked of on all sides yesterday from morning until night. Many expressed sympathy for the guiltless employees of the company who have been put in so unenviable position by the disappearance of so large a sum, whether from the act of a dishonest fellow employee or through some mispicking of the package.

No time will be lost in fixing the robbery upon the guilty man.—The State.

St. Louis, Dec. 19.—It is learned from private sources that one of the worst sleet storms in the history of Texas prevailed in that State to-day. It is impossible to get any information whatever from Dallas, the center of the storm section, as all wires are down. As showing the extent of the storm, the telegraph companies can get no nearer Dallas on the south than Waco, Marshall on the east, Eagle Pass on the west and some points in the southern part of the Indian Territory on the north, showing that it covers several hundred miles of territory.

London, Dec. 21.—A special dispatch from Vienna says the Arabs along the Persian gulf, notably at Basrah, Kurnah and El Kalif, have revolted and that troops are on their way there.

Altoona, Pa., Dec. 21.—As a result of last night's wreck, which was caused by a runaway train on the Pennsylvania road, three men lost their lives and damage to the extent of \$75,000 was done to rolling stock of the Pennsylvania company. The dead are: S. Kuster, Hagerstown, Md.; C. J. Namer, brakeman; S. G. Corbin, brakeman. Kuster died a few minutes after being removed to the hospital. Namer could be heard talking for four hours after the wreck occurred, but he could not be reached until after the mass of debris had crushed him to death. The body of Corbin was found in a pile of debris 30 feet in the air. He probably was instantly killed. Three locomotives, four passenger coaches and 38 loaded freight cars were wrecked. Besides this loss the damage to the merchandise, with which the cars were loaded, is heavy.

Pocket Books, Card Cases and Bill Books for sale by H. G. Osteen & Co.

Mr. Mayfield Disagrees With Commission.

Superintendent of Education Mayfield does not agree with the commission of physicians in reference to the conditions at Rock Hill.

In speaking of the matter yesterday, he said:

"I think the report of the commission is unfortunate in that it does not state all of the facts connected with the conditions at Winthrop. I have never seen a spring on the top of a hill; all the springs I ever saw were on a slope, and I have never seen a spring on a slope that did not have the storm water of that slope. A spring is usually regarded as furnishing the purest of water, notwithstanding the storm water of the slope, but in this case, the four wells from which Winthrop gets its water, are 26, 28, 36 and 49 feet in depth, and are overflowing wells with an overflow three feet in height. The overflow goes through an iron pipe, which is based on a rock foundation. This system of piping is used for each of the four wells. The pipe passes through the gravel strata through which the water flows. The bottom of the iron piping is perforated for a distance of six feet in the gravel strata, and through these perforations the water supply of the wells is derived. This water could not be affected by the storm water.

"Another reason for saying this supply is not affected by the storm water, is that the flow is not increased or diminished by the rainfall. It is the same in wet as in dry weather. From these wells an average of 50,000 gallons a day is pumped. The few droppings around the well, which are mentioned, are the result of an accidental stray cow, which chanced to get into the yard to graze before frost came.

"The droppings are few in number, have been so long that they have dried up the surface and it is a matter of utter impossibility for 50,000 gallons of water each day to be contaminated from this source. The cow lot, spoken of by the commission, is a thing of recent occurrence. It covers 63 acres of ground and adjoins Winthrop's line, and is, as the commission state, 75 feet from the well, but it is down the hill on the branch below the well. It is utterly impossible for the water to be contaminated from this source, because the contamination cannot run up hill but would run down hill. There are only three small heaps of droppings in the pasture, which appeared to be fresh, and it is impossible for the pasture to have occasioned any contamination. For anything to work through from the pasture to the wells, it would have to climb perhaps a rise of two feet in a distance of 75 feet.

"It is unfortunate that the commission did not give the history of the cases of sickness that have occurred at the college during the year. Had they done so, the public would have been better able to have judged for themselves. I will send for the report of the matron to indicate what sickness there has been at the institution and the history of each case."

Members of the commission on the other hand say Mr. Mayfield is mistaken.—Columbia Register.

The State's Cotton Sold.

The State farm yesterday sold 1,022 bales of cotton made on the State farms. The bulk of the cotton, 926 bales, sold at 5.07, and 96 bales sold at 5.16; all of it was sold for b. The buyers were R. J. McCarthy & Co., of Columbia. There were eight bidders, and the prices offered were as follows:

A. D. Haltiwanger & Co., Columbia, 96 bales at 5.20; 922 bales at 4.85

Augusta Cotton and Compress Company, 926 bales at 4.04; 96 bales at 5.24.

R. J. McCarthy & Co., Columbia, 926 bale lot at 5.07; 96 bale lot at 5.16

Adams Cotton Company, Charleston, 926 bale lot 4.7-8; 96 bale lot 4.15-16.

B. F. Ford & Co., Columbia, 926 bales at 4.82; 96 bales at 5.20

Sanders, Orr & Co., Charlotte, 926 bales at 4.92 1/2; 76 bales 5.14

Knoop, Frerichs & Co., Charleston, 926 bales at 4.7-8 96 bales at 4.5

M. C. Heath, for Heath Brothers, Charlotte, 926 bales at 4.7-8; 96 bales at 5.16

Shanghai, Dec. 21.—The German admiral commanding at Kiao Chou refuses to admit newspaper men within the German lines. There have been no further developments at Kiao Chou.

BUCKLEN'S ARNICA SALVE.

The best Salve in the world for Cuts, Bruises, Sores, Ulcers, Salt Rheum, Fever Sore, Tetter, Chapped Hands, Chilblains, Corns and all Skin Eruptions, and positively cures Pile, or no pay required. It is guaranteed to give perfect satisfaction, or money refunded, price 25 cents per box. For sale by Dr. J. F. W. DeLorme.

Small Pox in Greenville.

Columbia, Dec. 21.—Several students of the Furman university passed through the city yesterday afternoon on their way home to spend Christmas. One of them stated that two cases of smallpox had broken out in Greenville; that the announcement was officially made yesterday morning. He further stated that both the female colleges and Furman University had closed a few days earlier than intended for the Christmas holidays and that every student had gone home as quickly as possible.

The afternoon mail from Greenville not having been received, The State wired its Greenville correspondent for a brief statement of the facts of the matter, stating to him what had been heard here. At about 11 o'clock last night the following reply was received which should be read in connection with the special published elsewhere:

"One negro has smallpox, two others in same house suspected. The board of health has taken every possible precaution to prevent a spread, and a strict quarantine of the house is in force. Everybody nearly has been vaccinated. The schools have closed for Christmas, but not on account of smallpox. There is no desire on the part of anybody to conceal the facts."

Yesterday a statement which seems to come from a reliable source was heard which indicates that there are a couple of cases of smallpox near Blackstock, about 50 miles from Columbia on the Charlotte, Columbia and Augusta division of the Southern railway. It is to the effect that Dr. Hanahan of Winnsboro was called to see the patients and had pronounced the disease from which they were suffering smallpox. For several days there has been a rumor of two cases at Simpson's, near Rockton. What truth there is in these two reports remains to be seen.—The State

Small Pox in Greenville.

Four Cases Officially Declared to Exist.

Greenville, S. C., Dec. 22.—The conflicting opinions of physicians concerning small pox in Greenville resulted in a meeting of the board of health this morning. After consultation, the board directed the chairman, Dr. C. C. Jones, to secure the services of other physicians and make a careful investigation of the Stenhouse case, to ascertain if there was small pox in Greenville.

To-day Drs. Jones and Perry visited the Stenhouse tenement and made a critical examination. They arrived at the conclusion that there were four cases of small pox of a very mild type. Luther Stenhouse was pronounced convalescent and the other three members of the family doing well.

To-night the board requested the city council to provide a pesthouse at once, and also a quarantine station for all who have visited the Stenhouse house except those who went there officially under the direction of the board and have taken proper precaution to disinfect themselves.

The locality where the cases are said to exist is in the outskirts of the city, and no citizens will necessarily come in contact with residents of the section.

Everything has quieted down and there is no probability of other cases outside of the Stenhouse residence.

It is the belief of many of the people that the cases pronounced smallpox are only aggravated cases of chickenpox. Stenhouse has been teaching school below the city, where a case of smallpox was never known. He came home sick. The theory is that he took chickenpox and exposed himself to inclement weather before coming home.

Business goes on, and there is no evidence that there is any fear on the part of citizens or visitors to the city.—The Register.

Fall River, Mass., December 22

The cotton manufacturers are confronted with the prospect of a strike, as many of the operatives are determined to oppose the reduction of wages. A section of the Union officials and members favor a strike at seven mills on January 3. The mills which they suggest are the Union, Sagamore, Border City, Shove, Durfee, Chance and American. These mills employ about 11,000 operatives. Another plan of action proposes a strike at all of the mills on March 1. The manufacturers are waiting to hear from M. C. Borden, of New York, owner of the Iron Works Mills, who has as yet taken no action on the wage question.

Atlanta, Ga., December 22.—Miss Ada Elam, one of the best known young women in Georgia, locked herself in a little room at the State capital to-day and attempted to take her life by taking morphine, because she was not appointed assistant State librarian.

Liquor Shipments.

Atlantic Coast Line Issues A Circular.

The Atlantic Coast Line has issued a very interesting circular concerning shipments of liquor from without the state. The management of the road seems to be willing and anxious to follow the law as it exists on the statute books.

In a circular to the agents and connections of the Coast Line without and within the state, the traffic department says that the prepayment of freight is required on all intoxicating liquors, beers, whiskeys, etc., shipped from points outside of the state to points in South Carolina, other than that consigned to the state commissioner at Columbia.

Agents are required to notify shippers that all shipments of alcoholic liquors to points within this state will be at the owner's risk of seizure by the authorities of the state acting under the dispensary law.

Agents of the road within the state are instructed not to accept for shipment from their stations to points in or beyond the state of South Carolina any intoxicating liquors unless accompanied by the formal certificate of the state commissioner attached to each and every package as required by sections 3 and 15 of the dispensary law.

All agents are strictly enjoined not, on any account to aid or abet, knowingly, any person in the sale of intoxicating liquors or in procuring the same for sale in violation of the law.

The following classification of alcoholic liquors apply from the date of the circular, December 20.

No. 1—Whiskey, in glass packed in barrels is classed 1; if released, 2.

No. 2—Whiskey, in glass, packed in boxes or baskets, each package weighing less than 20 pounds, class 1; if released, class 2.

No. 3—Whiskey, in glass or stone, packed in boxes or baskets, weighing less than 20 pounds, in carloads, minimum 10,000 pounds, accepted only if released, is classed 1½.

No. 4—Same in less than carloads is not taken.

No. 5—Whiskey, in glass or stone, in bulk, carload or less is not taken.

Under this circular it certainly looks as if the original package establishments along the Atlantic Coast Line roads will find their freight bills pretty high. The wagon trade may increase and water routes be used, but anyway this circular is a blow to the illicit and tolerated traffic in liquor along the Coast Line.

Constantinople, Dec. 21.—It appears that when the U. S. S. Bancroft arrived at Smyrna on the night of Dec. 4, she was greeted with a blank cannon shot and rifle bullets from the fort of Yenikale. A boat from the warship sent shoreward to ask for explanations, was fired upon and compelled to return. Thereupon the American admiral lodged a protest with the United States minister here, Mr. James B. Angell, and demanded the punishment of the guilty parties and an apology from the Turkish government, which was given on Sunday last. In addition, two Turkish officers were dismissed and sentenced to a week's arrest.

Carroms, the new parlor game, played like Crokinole points count as in pool. The greatest thing out. For sale by H. G. Osteen & Co.

Something to Know

It may be worth something to know that the very best medicine for restoring the tired out nervous system to a healthy vigor is Electric Bitters. This medicine is purely vegetable, acts by giving tone to the nerve centres in the stomach, gently stimulates the Liver and Kidneys, and aids these organs in throwing off impurities in the blood. Electric Bitters improves the appetite, aids digestion, and is pronounced by those who have tried it as the very best blood purifier and nerve tonic. Try it. Sold for 50c or \$1.00 per bottle at Dr. J. F. W. DeLorme's Drug Store.

Royal makes the food pure, wholesome and delicious.



ROYAL BAKING POWDER CO., NEW YORK.